

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 02-0207P

Sales Tax

For December 2001 and January 2002

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ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer paid its December 2001 and January 2002 sales tax late and was assessed a late payment penalty.

Taxpayer paid its December tax on January 23, 2002 and its January 2002 tax on February 21, 2002.

Taxpayer, in a letter dated April 23, 2002 requests that the department waive the late payment penalties because it believed the tax to be due on the 22nd of each month based upon a quarterly voucher that shows a due date of April 22, 2002.

I. **Tax Administration** – Penalty

DISCUSSION

Taxpayer was assessed a ten percent (10%) penalty because it paid its tax after the due date of the return for December 2001 and January 2002.

Taxpayer, in a letter dated April 23, 2002 protested penalties assessed and states it was unaware that payment was due on the 20th of each month.

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Taxpayer has the due dates clearly printed on its vouchers and has not provided reasonable cause to allow a waiver of the penalty assessed.

FINDING

Taxpayer's protest is denied.

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